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# Thoroughness

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### Thoroughness

AMERICANS frequently have been charged with superficiality. In contrasting the English school system with our own it is said that we crowd too many subjects into the curriculum without insisting upon drill in the fundamentals; that scholars study many things but learn nothing well.

The charge probably is not without foundation. English scholars as a rule probably know more about the geography of the United States than do American scholars.

The reason is found in the thoroughness with which the English carry out the process of instruction. English children do not pick and choose from a long list of electives. They are made to learn what their mentors decide is desirable for them to learn. Furthermore, they learn it thoroughly.

There is a marked contrast also in the preparation and work as between English and American accountants. The Englishman perhaps misses some of the brilliancy at times but he is thoroughgoing in his work. Now and then those who are of him, and consequently know him, say he is too much given to detail.

The admirers of the American laud him because of his ability to omit so much detail and confine himself to the matters

of most importance. Instead of spending days and weeks in checking minute details he gives his attention to the high spots.

The result of this procedure has been to establish a technique which, while admirable in its practicability, is fraught with some danger. It tends to promote lack of appreciation and regard for thoroughness. It too often results in carelessness.

Thoroughness is not to be considered a relative term. To be fairly thorough is not sufficient. Half-way measures begin to border on carelessness. Carelessness in an accountant is inexcusable.

The point at issue in this discussion should not be confused. A decision, arrived at after careful consideration, as to what is important, is highly desirable. Once the course is decided the work should be done thoroughly and well.

The junior assistant who leaves his papers without proper headings and descriptions, the senior assistant who leaves figures without seeing that they are properly tied up, the in-charge accountant who leaves the preparation of a report to assistants without reviewing it before it is turned in, are all lacking in thoroughness. Their progress as accountants is sure to be retarded until they realize the importance of being thorough in everything which they undertake.